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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Updated financial position of closed peacekeeping missions as at 30 June 2005

Report of the Secretary-General

Summary

The present report provides information on the updated financial position of 19 closed peacekeeping missions as at 30 June 2005.

The Secretary-General recommends that the General Assembly approve the retention of the cash balances of closed peacekeeping missions in light of the experience as regards cash requirements of the Organization during 2004/05.

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I. Introduction

1. The present report provides updated information on the financial position of the following closed peacekeeping missions for which final performance reports have already been issued: the Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA); the United Nations Mission in Bosnia and Herzegovina (UNMIBH); the United Nations Mission in Haiti (UNMIH); the United Nations Observer Group in Central America (ONUCA) and the United Nations Observer Mission in El Salvador (ONUSAL); the United Nations Operation in Mozambique (ONUMOZ); the United Nations Operation in Somalia (UNOSOM); the United Nations Preventive Deployment Force (UNPREDEP); the United Nations Protection Force, the United Nations Confidence Restoration Operation in Croatia, the United Nations Preventive Deployment Force and the United Nations Peace Forces headquarters (UNPF); the United Nations Support Mission in Haiti (UNSMIH), the United Nations Transition Mission in Haiti (UNTMIH) and the United Nations Civilian Police Mission in Haiti (MIPONUH); the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and the Civilian Police Support Group; the United Nations Transitional Authority in Cambodia (UNTAC); the United Nations Mission of Observers in Tajikistan (UNMOT); the United Nations Angola Verification Mission (UNAVEM) and the United Nations Observer Mission in Angola (MONUA); the United Nations Observer Mission in Liberia (UNOMIL); the United Nations Observer Mission Uganda-Rwanda (UNOMUR) and the United Nations Assistance Mission for Rwanda (UNAMIR); the United Nations Military Liaison Team in Cambodia (UNMLT); the United Nations Iran-Iraq Military Observer Group (UNIIMOG); the United Nations Mission in the Central African Republic (MINURCA) and the United Nations Transition Assistance Group (UNTAG).

2. The net cash available for credit to Member States as at 30 June 2005 amounted to $126,304,000 as set out below.

Table 1
Consolidated cash position of UNMIBH, UNMIH, ONUCA/ONUSAL, UNPREDEP, UNPF, UNTAES/Civilian Police Support Group, UNAVEM/MONUA, UNOMUR/UNAMIR, UNMLT, UNMOT, UNTAG, UNOMIL and UNIIMOG as at 30 June 2005

(Thousands of United States dollars)

Category	*Amount*
Cash assets	262 217
Less: amount to be returned to Member States[a]	43 750
Less: other liabilities	92 163
Cash available for credit to Member States as at 30 June 2005	**126 304**

[a] Amounts represent the respective share of Member States in the cash balance of UNPF and UNMIH as at 30 June 2002 that remain outstanding pending receipt of their assessed contributions for the funding of the strategic deployment stocks (General Assembly resolution 56/292 of 27 June 2002).

3. The composition of the net cash balance of $126,304,000 in the respective missions is shown in table 2 below.

Table 2
Closed peacekeeping missions with cash balances as at 30 June 2005
(Thousands of United States dollars)

Mission	*Amount*
UNMIBH	10 441
UNMIH	15 130
ONUCA/ONUSAL	1 104
UNPREDEP	8 248
UNPF	27 307
UNTAES/Civilian Police Support Group	13 155
UNAVEM/MONUA	21 590
UNOMUR/UNAMIR	15 980
UNMLT	118
UNMOT	2 277
UNTAG	2 342
UNOMIL	4 294
UNIIMOG	4 318
Total	**126 304**

4. The amount of $126,304,000 shown in tables 1 and 2 is net of loans totalling $41.8 million owed by four peacekeeping missions ($20 million by UNMIK, $9 million by MINURSO, $9.4 million by MIPONUH and $3.4 million by MINURCA), which remained unpaid as at 30 June 2005.

5. Six of the 19 peacekeeping missions included in the present report reflected cash deficits totalling some $90.6 million as at 30 June 2005 owing to outstanding payments of assessed contributions, as shown in table 3.

Table 3
Closed peacekeeping missions with cash deficits as at 30 June 2005
(Thousands of United States dollars)

Category	*Amount*
Cash assets	5 113
Less: liabilities	95 757
Operating deficit as at 30 June 2005	**(90 644)**

6. The liabilities include loans amounting to $25,636,000 owed to closed peacekeeping missions ($12,816,000) and to the Peacekeeping Reserve Fund ($12,820,000). The composition of the operating deficit of $90,644,000 in the respective missions is shown in table 4.

Table 4

Closed peacekeeping missions with cash deficits as at 30 June 2005

(Thousands of United States dollars)

Mission	*Amount*
MINUGUA Military Observer Group	(129)
ONUMOZ	(870)
UNOSOM	(17 357)
UNSMIH/UNTHMIH/MIPONUH	(7 599)
UNTAC	(40 836)
MINURCA	(23 853)
Total	**(90 644)**

7. Information on unpaid assessments, accounts payable to Member States and other liabilities as at 30 June 2005, as requested by the Advisory Committee on Administrative and Budgetary Questions in paragraph 5 of its report (A/59/790), is shown in the annex to the present report.

II. Cash requirements of the Organization

8. As indicated in paragraph 4 above, outstanding loans from closed peacekeeping missions in cash deficit as at 30 June 2005 to other closed peacekeeping missions amounted to $12,816,000 ($9,366,000 owed by MIPONUH and $3,450,000 by MINURCA). As a result of the high level of outstanding assessments in the special accounts of some ongoing missions, there is a continuing need to borrow from closed missions. In addition, temporary cash shortfalls in the regular budget and Tribunals are met by borrowings from closed missions. During fiscal year 2005, loans to active peacekeeping missions and the regular budget peaked at a level of $109.55 million. Borrowings as at 30 June 2005 amounted to $29 million ($20 million owed by UNMIK and $9 million by MINURSO). It is also anticipated that the Organization may have to resort to further cross-borrowing for the regular budget and the Tribunals before 31 December 2005.

9. Moreover, the General Assembly has only provided commitment authority for the period from 1 July to 31 October 2005 to two large peacekeeping operations, namely, the United Nations Organization Mission in the Democratic Republic of the Congo (MONUC) and the United Nations Mission in the Sudan (UNMIS). The full budgets for these Missions covering the period from 1 July 2005 to 30 June 2006, as well as the UNMIS budget covering the period from 1 July 2004 to 30 June 2005, will be reviewed by the Assembly at its current session. Once the Assembly has taken action in November, assessment notices will be issued. Experience has shown that there is a significant time lag of about 60 to 120 days between the issuance of

assessments and the collection of contributions. Pending the payment of assessed contributions, the shortfall would have to be met from loans from closed peacekeeping missions.

III. Action to be taken by the General Assembly

10. **The Secretary-General recommends that the General Assembly approve the retention of the cash balance of $126,304,000 available in 13 closed peacekeeping missions in light of the experience as regards cash requirements of the Organization during 2004/05.**

Annex

Closed peacekeeping missions: unpaid assessments, accounts payable to Member States and other liabilities as at 30 June 2005

(Thousands of United States dollars)

Mission	*Unpaid assessments*	*Accounts payable to Member States*[a]	*Other liabilities*
Military Observer Group of MINUGUA	147	1	162
UNMIBH	35 839	8 116	912
UNMIH	221	14 679	9
ONUCA/ONUSAL	2 102	3 556	8
ONUMOZ	18 328	1 292	4
UNOSOM	59 437	19 746	1
UNPREDEP	1 310	7 642	17
UNPF	149 518	11 577	583
UNSMIH/UNTMIH/MIPONUH	19 457	242	9 376
UNTAES/Civilian Police Support Group	9 049	9 094	21
UNTAC	41 822	40 867	71
UNMOT	23	2 467	5
UNAVEM/MONUA	35 873	8 568	702
UNOMIL	72	3 289	1
UNOMUR/UNAMIR	7 633	4 069	6
UNMLT	13	108	1
UNIIMOG	18	4	8
MINURCA	35 603	7 489	16 506
UNTAG	24	16 720	1

[a] Inclusive of amounts owed to troop-contributing countries for, inter alia, contingent-owned equipment, as well as credits to Member States from unencumbered balances pending instructions on their disposition.